

STATE ASSESSORS BOARD
COUNTY EQUALIZATION DIRECTORS
CERTIFICATION LEVELS

Level 1--None.

Level 2--The total combined state equalized value of the county does not exceed **\$122,000,000**.

Level 3--The total combined state equalized value of the county is greater than **\$122,000,000** but less than **\$2,007,000,000** or the commercial and industrial classifications, both real and personal which includes utility property, is less than 20% of \$2,007,000,000 (or **\$401,000,000**).

Level 4--In any of the following circumstances, a level 4 is required:

- 1) The total combined state equalized value of the county is greater than **\$2,007,000,000** or the total combined state equalized value of the commercial and industrial classifications, both real and personal which includes utility property, exceeds 20% of \$2,007,000,000 (or \$401,000,000).
- 2) The above equalized value limit shall not apply in a county where no local assessing unit in the county has a certification level requirement above level 2.

No single property (major industrial facility, power plant, resort etc.) shall cause the certification level of a county to increase from level 3 to level 4 if the county or the local unit of government contracts with the state tax commission or a level 4 certified assessing officer to appraise the facility, providing the person that they contract with assumes responsibility through any appeals for that assessment year.

If an assessing unit contracts with the county equalization director to assess one large industrial or commercial property, that will not reduce the level of certification required by the county equalization director.

If an assessing unit extends into more than one (1) county, the certification level of that assessing unit shall not be considered in establishing the certification level of a county, unless more than 25% of the state equalized value of the assessing unit is located in that county.

The state equalized value requirements for county equalization directors shall be adjusted annually by the average state-wide increase in the state equalized value as compiled by the Property Tax Division.

In computing the state equalized value, the equivalent state equalized value as carried on the industrial facilities tax roll and the commercial facilities tax roll will be considered.

When an equalization director is responsible for more than one county or unit of government, the certification level of those counties or units of government must be measured by using the combined state equalized value of all of the counties or units of government that that individual is responsible for.

This will become effective July 1, 2005 for 2007 tax year.